IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH SEPTEMBER 2007 / 15TH BHADRA 1929

WP(C).No. 20517 of 2007(P)

PETITIONER:

S.RAFEEKA, USHAS TRADERS,
BIG BAZAR, KOLLAM.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER (AA),
KOLLAM.

2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

3. STATE OF KERALA REPRESENTED BY
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/09/2007, ALONG WITH WPC 20724 OF 2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX (WPC 20517 OF 2007)

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPIES OF THE REGISTRATION CERTIFICATE ISSUED BY THE ASSESSING AUTHORITY ON 29.5.2007

EXT.P2 TRUE COPY OF THE ANNUAL RETURN FOR THE YEAR 2005-06 FILED BY THE PETITIONER

EXT.P3 TRUE COPY OF THE DEBIT NOTE ISSUED BY THE SUPPLIER ALONG WITH THE CLAIM DETAILS.

EXT.P4 TRUE COPY OF THE NOTICE NO. 32020615124 DATED 13.11.2006 ISSUED BY THE FIRST RESPONDENT.

EXT.P5 TRUE COPY OF THE REPLY DATED 23.12.2006 FILED BY THE PETITIONER.

EXT.P6 TRUE COPY OF THE REVISED ANNUAL RETURN FOR 2005-06 ALONG WITH COVERING LETTER FILED ON 8,.1.2007 BY THE PETITIONER.

EXT.P7 TRUE COPY OF THE REVISED ORDER NO. 32020615124 DATED 30.12.2006 ISSUED BY THE FIRST RESPONDENT.

EXT.P8 TRUE COPY OF THE REVENUE RECOVERY NOTICE NO. PDL.1/07-08 DATED 26.6.2007 ISSUED BY THE 2ND RESPONDENT.

EXT.P9 TRUE COPY OF THE RELEVANT PORTION OF THE FINANCE BILL 2007

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 20517 & 20724 OF 2007

Dated this the 6th day of September, 2007

JUDGMENT

Since counsel for the petitioners submitted that in both the cases appeals are filed and payment is made in terms of the interim orders issued by this Court, W.Ps. are disposed of directing the appellate authority to take up the appeals out of turn and dispose of the same within two months from the date of production of a copy of this judgment by the petitioners. If payment is made stay will continue till disposal of appeals.

(C.N.RAMACHANDRAN NAIR)
Judge